



FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	6939
Principal:	Alison Spence
School Address:	3 Kohia Terrace, Epsom, Aucklandd1023
School Postal Address:	3 Kohia Terrace, Epsom, Aucklandd1023
School Phone:	09 6304525
School Email:	office@kts.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

Kohia Terrace School

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Kathleen Mistry	Presiding Member	Re-elected Sept 2022	June 2025
Alison Spence	Principal	Ex officio	
Paul Kelly	Deputy Presiding Member	Re-elected Sept 2022	June 2025
Willie Rickards	Parent Representative	Elected Sept 2022	June 2025
Michelle Banfield	Parent Representative	Elected Sept 2022	June 2025
Bharat Choudhary	Parent Representative	Elected Sept 2022	June 2025
Tarrisa Sun	Parent Representative	Elected Sept 2022	June 2025
Rachel Ogivly	Staff Representative	Elected Sept 2022	June 2025

Name	Position	How Position Gained	Term Expired
Oliver Shaw	Presiding Member	Elected May 2019	May 2022
Zhi Chen	Parent Representative	Elected May 2019	May 2022
John Etty	Parent Representative	Elected May 2019	May 2022
Rachel Oram	Parent Representative	Elected May 2019	May 2022
Sheryl McEwen	Staff Representative	Elected May 2019	May 2022

KOHIA TERRACE SCHOOL

Annual Report - For the year ended 31 December 2022

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Kohia Terrace School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

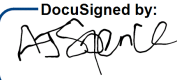
The School's 2022 financial statements are authorised for issue by the Board.

Kathleen Mistry
Full Name of Presiding Member


DocuSigned by:
2E0D940CFF5045E
Signature of Presiding Member

28 May 2023
Date:

Alison Spence
Full Name of Principal


DocuSigned by:
ADA24855DA1C4E1
Signature of Principal

28 May 2023
Date:

Kohia Terrace School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,745,786	3,385,280	3,464,769
Locally Raised Funds	3	587,058	489,363	417,403
Interest Income		12,804	5,000	4,661
Total Revenue		4,345,648	3,879,643	3,886,833
Expenses				
Locally Raised Funds	3	285,574	235,238	187,203
Learning Resources	4	2,614,797	2,339,622	2,410,348
Administration	5	239,957	202,940	208,455
Finance		3,261	3,116	4,491
Property	6	1,135,714	1,091,054	1,084,541
		4,279,303	3,871,970	3,895,038
Net Surplus / (Deficit) for the year		66,345	7,673	(8,205)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		66,345	7,673	(8,205)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Kohia Terrace School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		872,412	872,412	880,617
Total comprehensive revenue and expense for the year		66,345	7,673	(8,205)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,404	-	-
Equity at 31 December		955,161	880,085	872,412

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Kohia Terrace School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	370,673	228,047	35,185
Accounts Receivable	8	194,926	173,876	180,125
Prepayments		21,510	14,475	14,475
Inventories	9	1,848	2,060	2,060
Investments	10	560,523	453,596	453,596
Funds Receivable for Capital Works Projects	16	-	-	125,060
		1,149,480	872,054	810,501
Current Liabilities				
GST Payable		(13,539)	(429)	(429)
Accounts Payable	12	273,675	189,682	189,661
Revenue Received in Advance	13	88,435	-	60,217
Provision for Cyclical Maintenance	14	16,642	16,642	5,958
Finance Lease Liability	15	17,422	17,736	17,098
Funds held for Capital Works Projects	16	188,341	-	-
		570,976	223,631	272,505
Working Capital Surplus/(Deficit)		578,504	648,423	537,996
Non-current Assets				
Property, Plant and Equipment	11	456,875	311,793	416,693
		456,875	311,793	416,693
Non-current Liabilities				
Provision for Cyclical Maintenance	14	66,143	66,683	64,193
Finance Lease Liability	15	14,075	13,448	18,084
		80,218	80,131	82,277
Net Assets		955,161	880,085	872,412
Equity		955,161	880,085	872,412

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Kohia Terrace School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		793,817	687,846	715,170
Locally Raised Funds		505,379	394,385	345,987
International Students		96,833	52,185	70,761
Goods and Services Tax (net)		(13,110)	(29,563)	(29,560)
Payments to Employees		(493,454)	(387,007)	(503,508)
Payments to Suppliers		(639,171)	(664,089)	(588,257)
Interest Paid		(3,261)	(3,116)	(4,491)
Interest Received		35,315	(11,726)	4,661
Net cash from/(to) Operating Activities		282,348	38,915	10,763
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,331
Purchase of Property Plant & Equipment (and Intangibles)		(151,329)	(2,833)	(51,298)
Purchase of Investments		(106,927)	(25,095)	(225,095)
Net cash from/(to) Investing Activities		(258,256)	(27,928)	(273,062)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,404	-	-
Finance Lease Payments		(18,409)	1,162	(17,040)
Funds Administered on Behalf of Third Parties		313,401	-	(324,299)
Net cash from/(to) Financing Activities		311,396	1,162	(341,339)
Net increase/(decrease) in cash and cash equivalents		335,488	12,149	(603,638)
Cash and cash equivalents at the beginning of the year	7	35,185	215,898	638,823
Cash and cash equivalents at the end of the year	7	370,673	228,047	35,185

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Kohia Terrace School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Kohia Terrace School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

m) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	793,817	656,495	729,734
Teachers' Salaries Grants	2,013,503	1,826,932	1,833,182
Use of Land and Buildings Grants	938,466	901,853	901,853
	<u>3,745,786</u>	<u>3,385,280</u>	<u>3,464,769</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	133,375	144,540	126,552
Fees for Extra Curricular Activities	306,716	238,538	172,667
Trading	15,667	11,500	10,666
Fundraising & Community Grants	45,224	32,800	31,569
Other Revenue	15,025	9,800	16,862
International Student Fees	71,051	52,185	59,087
	<u>587,058</u>	<u>489,363</u>	<u>417,403</u>
Expenses			
Extra Curricular Activities Costs	257,888	220,504	170,364
Trading	2,569	3,900	3,957
Fundraising and Community Grant Costs	11,977	5,000	2,384
Other Locally Raised Funds Expenditure	5,760	-	3,488
International Student - Student Recruitment	7,380	5,834	7,010
	<u>285,574</u>	<u>235,238</u>	<u>187,203</u>
	<u>301,484</u>	<u>254,125</u>	<u>230,200</u>

Surplus/ (Deficit) for the year Locally raised funds

During the year the School hosted 6 International students (2021:2)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	106,707	95,302	65,050
Equipment Repairs	150	1,000	-
Information and Communication Technology	12,503	13,160	8,178
Library Resources	5,854	4,700	2,750
Employee Benefits - Salaries	2,335,377	2,066,837	2,190,459
Staff Development	28,335	40,623	19,999
Depreciation	125,871	118,000	123,912
	<u>2,614,797</u>	<u>2,339,622</u>	<u>2,410,348</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,530	7,310	7,090
Board Fees	1,730	4,230	4,140
Board Expenses	4,761	5,720	954
Communication	6,932	2,500	2,863
Consumables	25,174	24,340	21,025
Operating Lease	6,021	4,753	4,265
Other	23,478	27,511	31,773
Employee Benefits - Salaries	149,075	106,338	113,749
Insurance	3,488	7,400	10,238
Service Providers, Contractors and Consultancy	11,768	12,838	12,358
	239,957	202,940	208,455

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	50,239	54,450	51,775
Cyclical Maintenance Provision	19,406	19,132	37,671
Grounds	36,764	32,200	21,488
Heat, Light and Water	22,301	20,000	18,629
Repairs and Maintenance	36,692	31,600	23,187
Use of Land and Buildings	938,466	901,853	901,853
Employee Benefits - Salaries	31,846	31,819	29,938
	1,135,714	1,091,054	1,084,541

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	370,673	228,047	35,185
Cash and cash equivalents for Statement of Cash Flows	370,673	228,047	35,185

Of the \$370,673 Cash and Cash Equivalents, \$188,341 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	15,088	1,168	2,024
Interest Receivable	391	23,759	22,902
Banking Staffing Underuse	-	-	6,250
Teacher Salaries Grant Receivable	179,447	148,949	148,949
	194,926	173,876	180,125
Receivables from Exchange Transactions	15,479	24,927	24,926
Receivables from Non-Exchange Transactions	179,447	148,949	155,199
	194,926	173,876	180,125

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,848	2,060	2,060
	1,848	2,060	2,060

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	560,523	453,596	453,596
Total Investments	560,523	453,596	453,596

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	21,613	39,800	-	-	(1,312)	60,101
Furniture and Equipment	286,610	18,645	-	-	(51,594)	253,661
Information and Communication Technology	33,180	86,439	-	-	(47,514)	72,105
Leased Assets	33,166	14,724	-	-	(19,380)	28,510
Library Resources	42,124	8,166	(1,721)	-	(6,071)	42,498
Balance at 31 December 2022	416,693	167,774	(1,721)	-	(125,871)	456,875

The net carrying value of technology held under a finance lease is **\$28,510 (2021: \$33,166)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	63,350	(3,249)	60,101	23,550	(1,937)	21,613
Furniture and Equipment	694,085	(440,424)	253,661	675,440	(388,830)	286,610
Information and Communication Technology	314,393	(242,288)	72,105	227,954	(194,774)	33,180
Leased Assets	85,343	(56,833)	28,510	70,619	(37,453)	33,166
Library Resources	124,473	(81,975)	42,498	121,260	(79,136)	42,124
Balance at 31 December	1,281,644	(824,769)	456,875	1,118,823	(702,130)	416,693

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	70,621	35,276	21,764
Accruals	14,115	5,457	12,547
Banking Staffing Overuse	6,808	-	-
Employee Entitlements - Salaries	179,447	148,949	148,949
Employee Entitlements - Leave Accrual	2,684	-	6,401
	273,675	189,682	189,661
Payables for Exchange Transactions	273,675	189,682	189,661
	273,675	189,682	189,661

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	76,521	-	50,739
Other revenue in Advance	11,914	-	9,478
	<u>88,435</u>	<u>-</u>	<u>60,217</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	70,151	70,151	95,635
Increase to the Provision During the Year	19,406	19,132	19,132
Use of the Provision During the Year	(6,772)	(5,958)	(44,616)
Provision at the End of the Year	<u>82,785</u>	<u>83,325</u>	<u>70,151</u>
Cyclical Maintenance - Current	16,642	16,642	5,958
Cyclical Maintenance - Non current	66,143	66,683	64,193
	<u>82,785</u>	<u>83,325</u>	<u>70,151</u>

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	19,699	14,503	19,988
Later than One Year and no Later than Five Years	15,029	20,471	19,574
Future Finance Charges	(3,232)	(3,790)	(4,379)
	<u>31,497</u>	<u>31,184</u>	<u>35,182</u>
Represented by			
Finance lease liability - Current	17,422	17,736	17,098
Finance lease liability - Non current	14,075	13,448	18,084
	<u>31,497</u>	<u>31,184</u>	<u>35,182</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE Combined Projects		(114,535)	137,614	(23,079)	-	-
MOE Stairs Project		(10,525)	369,292	(170,426)	-	188,341
Totals		(125,060)	506,906	(193,505)	-	188,341

Represented by:

Funds Held on Behalf of the Ministry of Education	188,341
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
MOE Combined Projects		177,692	400,000	(692,227)	-	(114,535)
MOE Stairs Project		-	-	(10,545)	-	(10,525)
Totals		177,692	400,000	(702,772)	-	(125,060)

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm’s length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm’s length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	1,730	4,140
Leadership Team Remuneration	445,490	433,827
Full-time equivalent members	3	4
Total key management personnel remuneration	447,220	437,967

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	3.00
110 - 120	1.00	1.00
	4.00	4.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Additional funding wash up payment:

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works:

Contract for Stairs, which will be fully funded by the Ministry of Education. \$369,292 has been received of which \$180,951 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$Nil)

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	370,673	228,047	35,185
Receivables	194,926	173,876	180,125
Investments - Term Deposits	560,523	453,596	453,596
Total Financial assets measured at amortised cost	<u>1,126,122</u>	<u>855,519</u>	<u>668,906</u>

Financial liabilities measured at amortised cost

Payables	273,675	189,682	189,661
Finance Leases	31,497	31,184	35,182
Total Financial Liabilities Measured at Amortised Cost	<u>305,172</u>	<u>220,866</u>	<u>224,843</u>

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



RSM Hayes Audit

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Independent Auditor's Report

To the readers of Kohia Terrace School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Kohia Terrace School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- Present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- Comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

We conducted our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.



- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Kohia Terrace School.

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Kohia Terrace School	School Number:	6939
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QUALITY LITERACY PRACTICE

Strategic Aim:	Manaaki whenua, manaaki tangata, harere makamua																																																																																																																					
Annual Aim:	Best practice, as outlined in our curriculum handbook, ensures programmes are responsive to identified learning needs																																																																																																																					
Target:	Target 1: Revitalise literacy practice at KTS to ensure an increase in the number of students achieving at or above in reading and writing. Target 2: 90% of our year 1 students achieve at or above in reading achievement as a result of a structured literacy programme																																																																																																																					
Baseline Data:	<p>Target 1</p> <p>Literacy Achievement: 76% of students achieved at or above the expected standard in reading and 73% for writing at the start of 2022</p> <p>Literacy Engagement: 39% of learners who are achieving at and above year level expectation would like more challenge in their reading programme and 42% in their writing programme.</p> <div> <table> <caption>Reading achievement against year level expectation for end of year 2021</caption> <thead> <tr> <th>Measure against year level expectation</th><th>Well below</th><th>Below</th><th>At</th><th>Above</th><th>Well above</th><th>Total at and above</th></tr> </thead> <tbody> <tr> <td>Year 2 (n=47)</td><td>45%</td><td>13%</td><td>32%</td><td>8%</td><td>2%</td><td>42%</td></tr> <tr> <td>Year 3 (n=44)</td><td>9%</td><td>23%</td><td>25%</td><td>43%</td><td></td><td>68%</td></tr> <tr> <td>Year 4 (n=53)</td><td>6%</td><td>26%</td><td>42%</td><td>26%</td><td>0</td><td>68%</td></tr> <tr> <td>Year 5 (n=56)</td><td>2%</td><td>9%</td><td>55%</td><td>23%</td><td>11%</td><td>89%</td></tr> <tr> <td>Year 6 (n=51)</td><td>4%</td><td>2%</td><td>29%</td><td>61%</td><td>4%</td><td>94%</td></tr> <tr> <td>Year 7 (n=40)</td><td>5%</td><td>17%</td><td>30%</td><td>48%</td><td></td><td>78%</td></tr> <tr> <td>Year 8 (n=35)</td><td>8%</td><td>14%</td><td>51%</td><td>23%</td><td>3%</td><td>77%</td></tr> </tbody> </table> <table> <caption>Writing achievement against year level expectation for end of year 2021</caption> <thead> <tr> <th>Measure against year level expectation</th><th>Well below</th><th>Below</th><th>At</th><th>Above</th><th>Well above</th><th>Total at and above</th></tr> </thead> <tbody> <tr> <td>Year 2 (n= 47)</td><td>45%</td><td>15%</td><td>40%</td><td></td><td></td><td>40%</td></tr> <tr> <td>Year 3 (n= 44)</td><td>9%</td><td>30%</td><td>61%</td><td></td><td></td><td>61%</td></tr> <tr> <td>Year 4 (n=53)</td><td>12%</td><td>13%</td><td>47%</td><td>28%</td><td></td><td>75%</td></tr> <tr> <td>Year 5 (n=56)</td><td>2%</td><td>11%</td><td>75%</td><td>12%</td><td></td><td>87%</td></tr> <tr> <td>Year 6 (n=51)</td><td>4%</td><td>18%</td><td>51%</td><td>27%</td><td></td><td>78%</td></tr> <tr> <td>Year 7 (n=40)</td><td>10%</td><td>15%</td><td>45%</td><td>28%</td><td>2%</td><td>75%</td></tr> <tr> <td>Year 8 (n=35)</td><td>11%</td><td>20%</td><td>60%</td><td>6%</td><td>3%</td><td>69%</td></tr> </tbody> </table> </div>						Measure against year level expectation	Well below	Below	At	Above	Well above	Total at and above	Year 2 (n=47)	45%	13%	32%	8%	2%	42%	Year 3 (n=44)	9%	23%	25%	43%		68%	Year 4 (n=53)	6%	26%	42%	26%	0	68%	Year 5 (n=56)	2%	9%	55%	23%	11%	89%	Year 6 (n=51)	4%	2%	29%	61%	4%	94%	Year 7 (n=40)	5%	17%	30%	48%		78%	Year 8 (n=35)	8%	14%	51%	23%	3%	77%	Measure against year level expectation	Well below	Below	At	Above	Well above	Total at and above	Year 2 (n= 47)	45%	15%	40%			40%	Year 3 (n= 44)	9%	30%	61%			61%	Year 4 (n=53)	12%	13%	47%	28%		75%	Year 5 (n=56)	2%	11%	75%	12%		87%	Year 6 (n=51)	4%	18%	51%	27%		78%	Year 7 (n=40)	10%	15%	45%	28%	2%	75%	Year 8 (n=35)	11%	20%	60%	6%	3%	69%
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Tātaritanga raraunga

Target 2

Reading achievement at the end of year 1 in 2020 and 2021

	Well below	Below	At	Above	Well Above	Total at and above
Year 1 2020		16%	58%	26%		84%
Year 1 2021	45%	13%	32%	8%	2%	42%

Actions

What did we do?

Outcomes

What happened?

Reasons for the variance

Why did it happen?

Evaluation

Where to next?



Tātaritanga raraunga

Reading Practice

- Staff members attend course (optional) on effective reading programmes in the school holiday break
- Literacy assessment review analysed by teams results in 5 week cycles of intervention for at risk students
- Observations by SLT and focus group interviews identify specific areas to inquire into, linked to assessment findings
- Targeted PLD (inquiry) including the modelling and exploration of effective reading and writing strategies
- With School Leaders collaborate with colleagues within ACCOS Flexible Grouping initiative sourcing ideas and strategies
- PLD conducted with staff around introducing flexible grouping to classroom programmes
- Coaching and further observations support teachers to modify practice
- Effective literacy practice that extends and supports all ākonga is embedded within our classroom programmes

Structured Literacy

- Resources purchased to support programme introduction and on-going delivery
- Individualised assessment conducted for all students in year 1
- Targeted programme delivery based on analysis of data
- Mid-year data review and update to the board on progress
- End of year review of programme effectiveness

Target 1 achieved

Reading achievement

A 7% increase in the number of students achieving at or above across the year.

Writing achievement

A 2% increase in the number of students achieving at or above from the start of 2022 to the end.

Target 2 achieved

A 6% increase was achieved in the number of students in Year 1 achieving at or above in reading as a result of the introduction of a structured literacy approach.

PLD in reading took place through an external course (for some teachers) and internal sessions on Shared Reading. Impact Coaching supported teachers to grow and reflect on their practice and its effect.

A flexible grouping approach was introduced through the ACCOS Flexible Grouping initiative with regular staff meetings and reflection points

Individualised assessments took place for all students in year 1 at the beginning of the year. A structured literacy programme was delivered to target learning needs of all ākonga

Mid year and end of year data review ensured regular reflection on the impact of our programmes

Continued embedding of quality practice to improve outcomes in reading

Promotion of reading awards

Key quality practice indicators included in our curriculum implementation guide

A quarterly review of progress indicators for students not achieving at the expected curriculum level

Application for MOE funded PLD in structured literacy

Introduction of The Code (a systematic approach for teaching spelling) from Yr 3 - 8

Teacher release (0.6) for the first 6 months to deliver acceleration programmes for students in Yrs 2 - 4, and a second teacher release (0.15) to support students in Yrs 5 and 6.



Tātaritanga raraunga

Planning for next year:

- Continue to use shared reading as a core element of our practice
- Structured literacy to extend through to year 2, with a linked spelling programme used in higher year levels for whole school cohesion
- Shift our PLD focus towards writing practice



Tātaritanga raraunga

TE AO MĀORI

Strategic Aim:	Manaaki whenua, manaaki tangata, harere makamua
Annual Aim:	Students have a deeper sense of who they are, where they live and how they and others came to be here.
Target:	Enriched knowledge of our local history, involving both the whenua and the tangata who have lived here over time, informs the development of a community artifact / resource that honours this knowledge.
Baseline Data:	no baseline

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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Tātaritanga raraunga



<p>Hikoi for teachers around our local rohe on a Teacher Only Day</p> <p>In School Leader collaborates with ACCOS colleagues to build community knowledge of the past events and people</p> <p>Conduct independent research into local history to build knowledge within the school</p> <p>Plan and support teachers with the delivery of a term 3/ 4 inquiry linking to Aotearoa New Zealand Histories curriculum</p> <p>In School Leaders to work with students to create a digital artifact i.e. KTS TV</p>	<p>KTS TV episodes produced focussing on two aspects of te ao Māori</p> <p>Matariki</p> <p>te Wiki o Te Reo Māori</p>	<p>Staff hikoi around the local area resulted in more in depth teacher understanding and teachers taking their classes to some of the places visited</p> <p>Hui with whānau to talk in more detail about mātauranga Māori and how it could inform curriculum delivery. Whānau also were introduced to Aotearoa New Zealand Histories Curriculum (ANZHC).</p> <p>ACCOS wide teacher only day looking at the ANZHC and connections with our locality</p> <p>Matariki dawn hikoi up Maungawhau for all the community.</p> <p>Enhanced programme for Te wiki o te reo Māori</p> <p>KTS bicultural TV channel shares information with the school.</p> <p>Principal, Deputy Principal and ACCOS WSL attended a hikoi led by Ngati Whatua</p>	<p>Continued development of te Ao Māori within our kāhui ako</p> <p>Further PLD around mātauranga Māori and how it informs curriculum planning and deliver</p> <p>Continued termly KTS TV broadcasts</p> <p>School wide matariki celebration to be scheduled</p> <p>Work with council to erect an information board to acknowledge the site of Te Pou Hawaiki at the University of Auckland</p> <p>Take part in the Kāhui ako kapa haka performance</p>
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Tātaritanga raraunga

Whakatauki (manaaki tangata, manaaki whenua, haere whakamua) used as the base for inquiry planning and delivery

Planning for next year:

Develop an action plan with our In School Leader, senior leadership and interested whānau to erect an information board to acknowledge the site of Te Pou Hawaiki at the University of Auckland

Identify a student to lead the school karakia and kai karakia at formal school events e.g. pōwhiri, mihi whakatau

Plan, with whānau, our second Matariki celebration

Continue implementing ANZHC learning outcomes and integrate as fully as possible

BICULTURAL COMPETENCY

Strategic Aim:	Manaaki whenua, manaaki tangata, harere makamua
Annual Aim:	Implementation of a cultural competency pathway (poutama) that scaffolds the learning of te ao Māori (te reo, tikanga and Tiriti o Waitangi) for staff and students
Target:	Weekly learning programmes improve individual and collective bicultural competency and capability in te reo, as evidenced in the NZCER PAT Te Reo Māori adaptive test



Tātaritanga raraunga

Baseline Data:	Year level (<i>ref year</i>)	Number of Students (Completed)	Mean Scale Score	Standard Deviation Score	Mean Stage
	4 (4)	12 / 12	40.0	11.3	1.5 (5.0)
	5 (5)	10 / 10	38.2	10.4	1.0 (5.0)
	6 (6)	12 / 12	46.4	8.9	2.0 (5.0)
	7 (7)	4 / 4	47.8	11.3	1.5 (5.0)
	8 (8)	7 / 7	52.3	7.4	2.0 (5.0)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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Tātaritanga raraunga

Enrolment of staff and students into Whakamānawatia te reo Māori.

Staff take part in reo kaiako (PLD to guide teachers in their reo journey)

Teachers use the resources provided by the programme (reo kura) to support weekly learning programmes (30 - 60 minutes) per week

Strategies to promote the actively promote the reo of the week outside weekly lesson times are used

School wide building of a 'kete' of waiata is developed through regular practice

Termly support from Te Reo Tuatahi enhances individual and collective | bicultural understanding

Kapahaka re-starts using appropriate alternative ways to learn and perform

Hikairo Scheme continues to offer background support to help us monitor our progress

A further initiative to support our students to be proud of their identity as Māori is developed (particularly for boys)

A volunteer sample of students from year 4-8 completed a Te reo Maori PAT test in February and November 2022.

This assessment looks at four aspects: vocabulary, social interaction, language knowledge and cultural knowledge. As an adaptive test it adjusts the questions according to the level of student responses. Language content goes from basic vocabulary at stage 1 through to the use of correct tenses, conjunctions and questioning at stage 5.

Target achieved

Yr	# students	mean difference
4	12	+5
5	10	+5.8
6	11	+3.3
7	3	+8.9
8	7	-0.1

Formal te reo sessions in classes each week, following the Whakamānawatia te reo Māori programme with accompanying PLD for staff (and at least one board member)

Ongoing expectation from ALL staff to be use te reo more on a daily basis e.g. greeting people at the office, one the phone, introducing yourself, morning and afternoon greetings at the gate etc

Launch of a new Matariki celebration with a dawn kura hikoi to Maungawhau and shared breakfast

Kapa Haka re-energised with an additional staff member. Multiple local performances

Language understanding reinforced in authentic situations such as arriving/leaving school, displays on noticeboards, acknowledging birthdays and certificates

Continue to follow the Whakamānawatia programme for 2023 with year 3-8

Use the NZCER te reo adaptive test for all classes 4-8 at the beginning and end of 2023

Year 1-2 follow a more simplified programme allowing for more repetition and consolidation of basics

Incorporate te reo Māori and mātauranga Māori in an authentic way across the curriculum

Kapa haka continues to develop a wider range of waiata. Opportunities to perform are taken up as much as possible.

Planning for next year:



Tātaritanga raraunga

Following consultation with staff, enrol in Whakamānawatia programme for 2023 for Yr 3 - 8 students. Year 1 and 2 students to redo the programme from 2022 with a hui each week to learn new waiata, ensure correct pronunciation, highlight appropriate tikanga etc

Enrol all Yr 4 - 8 students in the NZCER te reo adaptive test

Staff PLD to review the upcoming concepts for classes every 3 weeks

Reinstate the focus cards for all staff to be renewed each month

One formal student inquiry with ANZHC as the main focus

Review of Kiwi Sport funding

2022

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received total kiwisport funding of **\$5,403.00** exc GST. It was spent on the following:

Swimming Lessons : \$4,782.61

- We provided every child in Year 5 and 6 targeted swimming lessons at Dean Greenwood Swim School in Mt Eden.

Junior Basketball system purchase: \$359.13

- We bought 2 junior basketball hoops so that basketball training could take place in the hall during rainy days.

Subsidising basketball fees: \$365.00

- We subsidised students with basketball fees where families had financial difficulties.

Further breakdown of how the KiwiSport funding was used is on the following table.

Recommended use of the funding for 2023:

1. Continue to fund swimming lessons for students in Years 5-6.
2. Continue to subsidise sports fees for families where there are financial difficulties
3. Pay for bus fares to swimming lessons - these were donated this year by a generous family, but will need to be paid for in 2023.

Report prepared by Rachel Ogilvy
December 2022

Summary:				
	Swimming	Dean Greenwood Swimming Lessons Y5/6		\$4,782.61
	Basketball	Fee subsidy for Student A T2, T3, T4		\$225.00
		Fee subsidy for Student B T3, T4		\$140.00
		Junior basketball system purchase		\$359.13
	Total			\$5506.74

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><u>Wellbeing</u></p> <p>Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its primary duty of care.</p> <p>Staff wellbeing regularly planned for, monitored and reported</p> <p><u>Health and Safety</u></p> <p>Kohia Terrace School is committed to ensuring the safety and wellbeing, as far as is reasonably practicable, of students, employees, and visitors both at school and when away from the school on school business. The board is responsible for this policy, and delegates its implementation to the principal. The school reports on aspects of its health and safety compliance throughout the year.</p> <p>Policy and Procedures are followed and compliance reported to the Board</p> <p>The Health and Safety committee meet as per the policy and is a part of all school meeting agendas</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Yes – refer school dos and EEO Board review process</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”</p> <ul style="list-style-type: none"> - Review goes to the Board annually - Follow Legislation, Policy, MoE guidelines and NZSTA support and advice - Following the EEO policy and procedure - Follow NZSTA and School DOcs employment procedures <p>see Employer Responsibility Policy</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</p> <p>Advertise through the Education Gazette</p> <p>Multiple people on appointment panel</p> <p>Carry out detailed reference checks</p>

	Ensure current job description and appointment criteria for shortlisting and appointment
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>Aim to give effect to Te Tiriti o Waitangi in all processes</p> <p>Follow EEO principles</p> <p>Provide for school visits prior upon application and build relationships - whakawhanaungatanga</p> <p>Offer the opportunity for whānau support at interviews</p> <p>Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori</p> <p>Support with appropriate professional learning and culturally responsive development</p>
How have you enhanced the abilities of individual employees?	<p>A purposeful and strategic professional learning and development support</p> <p>Created a culture of trust and continuous learning as evidenced in individual professional growth cycles.</p> <p>Individual coaching as a mechanism for individual goals and development</p>
How are you recognising the employment requirements of women?	<p>Annual Board EEO review</p> <p>Conversations around hours of work and conditions</p> <p>Ensure equitable access to staff leave to care for whānau if required</p> <p>Follow the Collective Agreement</p>
How are you recognising the employment requirements of persons with disabilities?	<p>The Board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</p> <p>The Board also ensures that employment and personnel practices are fair and free of any bias.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		no
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	yes	
Does your EEO programme/policy set priorities and objectives?	yes	